

Significant Provisions of State Unemployment Insurance Laws, JANUARY 1, 1981

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State	BENEFITS									COVERAGE	TAXES		
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		Size of firm (1 worker in specified time and/or size of payroll) ¹⁶	1980 Tax rates (percent of wages) ⁹	
							Proportion of base-period wages ⁶	Min ⁸					
				Min.	Max.								
Ala.	1-1/2 x hqw; not less than \$522.01	0	1/24	\$15	\$90	\$6	1/3	11+	26	20 weeks	⁹ 0.5	⁹ 4.1	
Alaska	\$1,000; wages in 2 quarters	1	3.4-0.9% of annual wages, + \$24 per dep. up to \$72	34-58	150-222	3/4 wages over \$50	Weighted schedule of bpw in relation to hqw	16	26	Any time	⁹ 2.6	⁹ 5.1	
Ariz.	1-1/2 x hqw; \$725 in HQ	1	1/25	25	95	\$15	1/3	12+	26	20 weeks	0.10	2.80	
Ark.	30; wages in 2 quarters	1	1/26 up to 66-2/3% of State aww	15	136	2/5	1/3	10	26	10 days	0.4	3.0	
Calif.	\$900	1	1/25-1/34	30	120	Lesser of \$25 and 25% of wages	1/2	⁷ 12+-15	⁷ 26	Over \$100 in any quarter	⁹ 0.7	4.0	
Colo.	30	1	60% of 1/13 of claimant's hqw up to 50% of State aww	25	154	1/4 wba	1/3	7+-10	26	13 weeks or \$500 in 1Q	1.0	4.5	
Conn.	40	0	1/26, up to 60% of State aww + \$10 per dep. up to 1/2 wba	15-22	140-190	1/3 wages	Uniform	⁷ 26	⁷ 26	20 weeks	1.5	6.0	
Del.	36	0	1/26, up to 66-2/3% of State aww ¹⁴	20	150	Greater of \$10 or 30% of wba	1/2	11-18 ⁸	26	20 weeks	1.6	6.5	
D.C.	1-1/2 x hqw; not less than \$450; \$300 in 1 quarter	1	1/23 up to 66-2/3% of State aww + \$1 per dep. up to \$3	13-14	⁴ 196	1/5 wages	1/2	17+	34	Any time	1.0	5.4	
Fla.	20 weeks employment at average of \$20 or more	1	1/2 claimant's aww	10	105	\$5	1/2 weeks employment	10	26	20 weeks	0.1	4.5	
Ga.	1-1/2 x hqw	² 1	1/25+\$1.00	27	90	\$8	1/4	4	26	20 weeks	0.07	5.7.	
Hawaii	30; 14 weeks employment	¹⁰ 1	1/25 up to 66-2/3% of State aww	5	157	\$2	Uniform	⁷ 26	⁷ 26	Any time	⁹ 1.8	⁹ 4.5	

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				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸					
Idaho	1-1/4 x hqw; not less than \$910.01 in 1 quarter; wages in 2 quarters	1	1/26 up to 60% of State awv.	\$36	\$132	1/2 wba	Weighted schedule of hqw in relation to hqw	10	26	20 weeks or \$300 in any quarter	9 0.1	9 4.0	
Ill.	\$1,400; \$385 outside HQ	10 1	1/2 claimant awv up to 50% of State awv ¹³	43	142-189	1/2 wba	Uniform	26	26	20 weeks	9 0.4	9 5.3	
Ind.	1-1/4 x hqw; not less than \$1,500; \$900 in last 2 quarters	1	4.3% of high quarter 3/ wage credits	40	84-141	20% of wba from other than BP employer	1/4	9+	26	20 weeks	0.1	3.3	
Iowa	1-1/4 x hqw \$200 in qtr other than HQ	0	3/ 13/	17-18	134-162	1/4 wba	1/3	15	26	20 weeks	9 0.1	9 6.0	
Kans.	30; wages in 2 quarters	1	4.25% of Hqw up to 60% of State awv	34	136	\$8	1/3	10	26	20 weeks	.05	3.60	
Ky.	1-3/8 x hqw; 8 x wba in last 2 quarters; \$500 in 1 quarter and \$500 in other quarters	0	1/23 up to 55% of State awv	22	128	1/5 wages	1/3	15	26	20 weeks	0.1	5.1	
La.	30	10 1	1/20-1/25 ^{14/}	10	164	1/2 wba	2/5	12	28	20 weeks	0.13	3.33	
Maine	2 x annual awv in each of 2 qtrs. 6 7 x annual awv in BP	0	1/22 up to 52% of State awv + \$5 per dep. to 1/2 wba	18-23	104-156	\$10	1/3	7+22	26	20 weeks	2.4	5.0	
Md.	1-1/2 x hqw; \$576.01 in 1 quarter; wages in 2 quarters	0	1/24 + \$3 per dep. up to \$12	25-28	4120	\$10	Uniform	26	26	Any time	1.6	6.0	
Mass.	30; not less than \$1,200	1	1/21-1/26 up to 57.5% of State awv, + \$6 per dep. up to 1/2 wba ³	12-16	142-213	10% not less than \$10 nor more than \$30	36%	9+30	30	13 weeks	2.6	6.4	
Mich.	14 weeks employment at \$25.01 or more	0	60% of claimant's awv up to \$97 with variable max. for claimants with dep. ³	416-18	97-136	Up to 1/2 wba ⁵	3/4 weeks employment	11	26	20 weeks or \$1,000 in CY	1.0	8.5	
Minn.	15 weeks employment at \$50 or more	10 1	13/	30	162	\$25	7/10 weeks employment	11	26	20 weeks	9 1.0	9 7.5	
Miss.	36; \$160 in 1 quarter; wages in 2 quarters	1	1/26	10	90	\$5	1/3	12	26	20 weeks	1.4	4.0	

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				Min.	Max.		Min. ⁸	Max.						
Mo.	30 x wba; \$300 in 1 quarter; wages in 2 quarters	10 ₁	4.5%	\$15	105	\$10	1/3	10-13+	26	20 weeks	0	5.0		
Mont.	20 weeks employment at \$50 or more	1	1/2 wks. of claimant's employment	33	131	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	Over \$500 in current or preceding year	⁹ 1.7	⁹ 1.4		
Neb.	\$600; \$200 in each of 2 quarters	1	1/19-1/23	12	106	1/2 wba	1/3	17	26	20 weeks	0.1	2.7		
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State aww	16	123	1/4 wages	1/3	11	26	\$2.5 in any quarter	⁹ 1.1	⁹ 3.5		
N.H.	\$1,200; \$600 in each of 2 quarters	0	1.8-1.2% of annual wages	21	114	1/5 wba	Uniform	26	26	20 weeks	.31	1.0		
N.J.	20 weeks employment at \$30 or more; or \$2,200	10 ₁	66-2/3% of claimant's aww up to 50% of State aww	20	133	Greater of \$5 or 1/5 wba	3/4 weeks employment	15	26	\$1,000 in any year	⁹ 1.2	⁹ 6.2		
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	24	117	1/5 wba	3/5	18+	26	20 weeks or \$450 in any quarter	⁹ 0.6	⁹ 4.2		
N.Y.	20 weeks employment at average of \$40 or more ¹¹	12 ₁	67-50% of claimant's aww	25	125	(12)	Uniform	26	26	\$300 in any quarter	1.1	5.2		
N.C.	1-1/2 x hqw; not less than \$565.50; \$150 in 1 quarter	1	1/26 up to 66-2/3% of State aww	15	139	1/2 wba	1/3 bpw	13	26	20 weeks	0.1	5.7		
N.Dak.	40 x min. wba wages in 2 quarters	1	1/26 up to 67% of State aww	39	143	1/2 wba	Weighted schedule of bpw in relation to hqw	12	26	20 weeks	⁹ 0.1	⁹ 4.8		
Ohio	20 weeks employment at \$20 or more	10 ₁	1/2 claimant's aww + d.s. of \$1-74 based on claimant's aww and number of dep. 3/17/	10	136-215	1/5 wba	20 x wba + wba for each credit week in excess of 20	20	26	20 weeks	⁹ 0.4	4.5		
Okla.	1-1/2 x hqw; not less than \$1,000 in BP; \$6,000	1	1/25 up to 66-2/3% of State aww	16	156	\$7	1/3	20+	26	20 weeks	0.2	3.4		
Oreg.	18 weeks employment at average of \$20 or more; not less than \$700	1	1.25% of bpw up to 55% of State aww	38	138	1/3 wba	1/3	6	26	18 weeks or \$215 in any quarter	⁹ 2.2	⁹ 1.6		

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							Proportion of base-period wages ⁶	Min. ⁸					
				Min.	Max.								
Pa.	37 + -40; \$800 in HQ and \$1,320 in BP; at least 20% of bpw outside HQ	¹⁰ 1	1/23-1/25 up to 66-2/3% of State aww + \$5 for 1 dep; \$3 for 2d	\$35-40	\$175-183	Greater of \$6 or 40% wba	At least 18 credit weeks for min., 24 for max.		26	30	Any time	1.75	6.45
P.R.	40 x wba; not less than \$280; \$75 in 1 quarter; wages in 2 quarters	1	1/11-1/26; up to 50% of State aww	7	84	wba	Uniform		⁷ 20	⁷ 20	Any time	⁹ 2.95	⁹ 2.95
R.I.	20 weeks employment at \$58 or more; or \$3,480	² 1	55% of claimant's aww up to 60% of State aww, + \$5 per dep. up to \$20	32-37	130-150	\$5	3/5 weeks employment		12	26	Any time	⁹ 2.6	⁹ 6.0
S.C.	1-1/2 x hqw; not less than \$300; \$180 in 1 quarter	1	1/26 up to 66-2/3% of State aww	10	114	1/4 wba	1/3		10	26	20 weeks	1.3	4.10
S.Dak.	\$600 in HQ; 20 x wba outside HQ	1	1/22 up to 62% of State aww	28	119	1/2 wages up to 1/2 wba	1/3		13+	26	20 weeks	0	5.5
Tenn.	36; \$494.01 in 1 quarter	1	1/26-1/31	20	110	\$20	1/3		12	26	20 weeks	.30	4.0
Tex.	1-1/2 x hqw; not less than \$500 or 2/3 FICA tax base	¹⁰ 1	1/25 ¹⁷	21	126	Greater of \$5 or 1/4 wba	27%		9	26	20 weeks	0.1	4.0
Utah	19 weeks employment at \$20 or more; not less than \$700	1	1/26 up to 65% of State aww	10	150	3/10 wba than regular employer	Weighted schedule of bpw in relation to hqw		10-22	36	\$140 in CQ in current or preceding CY	⁹ 1.1	⁹ 2.7
V.I.	26+-30; not less than \$99 in 1 quarter and wages in 2 quarters	1	1/23-1/25	15	104	1/4 wages in excess of \$5	Uniform		26	26	Any time	3.7	3.7
Vt.	20 weeks employment at \$35 or more	1	1/2 claimant's aww for highest 20 weeks up to 60% of State aww	18	125	\$15 + \$3 for each dep. up to \$5	Uniform		26	26	20 weeks	1.7	6.0
Va.	36; wages in 2 quarters	¹⁰ 1	1/25	38	122	Greater of 1/3 wba or \$10	1/3		12	26	20 weeks	.07	6.3
Wash.	680 hours	1	1/25 of average of 2 highest quarter wages up to 55% of State aww	41	150	\$5 + 1/4 wages	1/3		16+-25+	30	Any time	⁹ 3.0	⁹ 3.0

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							Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷				
				Min.	Max.						Min. ⁸	Max.
W.Va.	\$1,150 and wages in 2 quarters	² 1	1.5-1.04 of annual wages up to 70% of State aww	18	184	\$25	Uniform	28	28	20 weeks	0	3.3
Wisc.	15 weeks employment; average of \$58.01 or more with 1 employer	0	50% of claimant's aww up to 66-2/3% of State aww	31	166	Up to 1/2 wba	8/10 weeks employment	1-12+	34	20 weeks	0.5	6.5
Wyo.	1-6/10 x hqw; not less than \$600 in 1 quarter	1	1/25 up to 55% of State aww	24	146	Greater of \$15 or 25% wba	3/10	12-26	26	\$500 in current or preceding CY	0.37	3.07

¹ Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average weekly wage, awv; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.

² Unless otherwise noted, waiting period same for total or partial unemployment. W.Va., no waiting period required for partial unemployment. Waiting period may be suspended if Governor declares State of emergency following disaster, N.Y., R.I. In Ca. no waiting week if claimant unemployed not through own fault.

³ When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts. In Iowa, Mich. and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or awv are higher than that required for max. basic benefit. In Mass. for claimant with awv in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant had no more than 2 quarters work.

⁴ When 2 amounts given, higher includes da. Higher for min. wba includes max. allowance for one dep.; Mich. for 1 dep. child or 2 dep. other than a child. In D.C. and Md., same max. with or without dep.

⁵ In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶ States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets.

⁷ Benefits extended under State program when unemployment in State reaches specified levels: Calif., Hawaii, by 50%; Conn. by 13 weeks. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸ For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings. Minimum in Del. applies to seasonal employment. Wis. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage; upper end to claimants with 15 weeks or more of such wages.

⁹ Represents min.-max. rates assigned employers in CY 1979. Ala., Alaska, N.J. require employee taxes. Contributions for 1980 required on wages up to \$6,000 in all States except Ia., \$6,300; Ill., \$6,500; Ala., \$6,600; N.J., \$7,500; Mont., \$7,400; R.I., \$7,800; Iowa, Minn., and N.Mex., \$8,000; Nev. and N.Dak., \$8,400; Oreg., \$10,000; Wash., \$10,200 Hawaii, Idaho, and Utah, \$12,000; Alaska, \$13,300; P.R., all wages.

¹⁰ Waiting period compensable if claimant entitled to 12 consecutive weeks of benefits immediately following, Hawaii; unemployed at least 6 weeks and not disqualified, La.; after 9 consecutive weeks benefits paid, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid 4 weeks, Pa., Tex., Va.; after any 4 weeks in W. Minn.; after 3d week unemployment, Ill.; after 3d week of total unemployment, Ohio.

¹¹ Or 15 weeks in last year and 40 weeks in last 2 years of awv of \$40 or more, N.Y.

¹² For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$125 is paid.

¹³ To 60% State awv if claimant has nonworking spouse; 66-2/3% if he had dep. child, Ill.; 1/9-1/23 up to 58% of State awv for claimants with no dep. variable max., up to 70% of State awv for claimants with dep., Iowa; 60% of first \$85, 40% of next \$85, 50% of balance. Max. set at 66-2/3%, Minn.

¹⁴ Up to 66-2/3% of State awv, La. 63% until 1981, Del.

¹⁵ \$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁶ Max. amount adjusted annually: by same percentage increase as occurs in State awv (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).